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8 **BEFORE THE**
CALIFORNIA BOARD OF ACCOUNTANCY
9 **DEPARTMENT OF CONSUMER AFFAIRS**
10 **STATE OF CALIFORNIA**

11 In the Matter of the Accusation Against:

Case No. AC-2009-9

12 **ROBERT A. STEINER**

DEFAULT DECISION AND ORDER

13 P.O. Box 5368

14 Hercules, CA 94547-5368

Certified Public Accountant No. CPA 29988

[Gov. Code, §11520]

15 Respondent.

16 FINDINGS OF FACT

17 1. On or about April 2, 2009, Complainant Patti Bowers, in her official capacity as the
18 Executive Officer of the California Board of Accountancy, Department of Consumer Affairs,
19 filed Accusation No. AC-2009-9 against Robert A. Steiner (Respondent) before the California
20 Board of Accountancy.

21 2. On or about May 30, 1980, the California Board of Accountancy (Board) issued
22 Certified Public Accountant Certificate No. CPA 29988 to Respondent. The Certified Public
23 Accountant Certificate expired on April 1, 2008, and has not been renewed.

24 3. On or about April 30, 2009, Ryan M. Mallard, an employee of the Department of
25 Justice, served by Certified and First Class Mail a copy of the Accusation No. AC-2009-9,
26 Statement to Respondent, Notice of Defense, Request for Discovery, and Government Code
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28

1 sections 11507.5, 11507.6, and 11507.7 to Respondent's address of record with the California
2 Board of Accountancy which was and is:

3 Robert Steiner
4 P.O. Box 5368
5 Hercules, California 94547-5368

6 A copy of the Accusation is attached as Exhibit A, and is incorporated herein by reference.

7 4. Service of the Accusation was effective as a matter of law under the provisions of
8 Government Code section 11505, subdivision (c).

9 5. Government Code section 11506 states, in pertinent part:

10 (c) The respondent shall be entitled to a hearing on the merits if the respondent files a
11 notice of defense, and the notice shall be deemed a specific denial of all parts of the accusation
12 not expressly admitted. Failure to file a notice of defense shall constitute a waiver of respondent's
13 right to a hearing, but the agency in its discretion may nevertheless grant a hearing.

14 6. Respondent failed to file a Notice of Defense within 15 days after service upon him
15 of the Accusation, and therefore waived his right to a hearing on the merits of Accusation No.
16 AC-2009-9.

17 7. California Government Code section 11520 states, in pertinent part:

18 “(a) If the respondent either fails to file a notice of defense or to appear at the
19 hearing, the agency may take action based upon the respondent's express admissions or upon
20 other evidence and affidavits may be used as evidence without any notice to respondent.”

21 8. Pursuant to its authority under Government Code section 11520, the Board
22 Respondent is in default. The Board will take action without further hearing and, based on the
23 evidence on file herein, finds that the allegations in Accusation No. AC-2009-9 are true.

24 9. The total costs for investigation and enforcement in connection with the Accusation
25 are **\$5,425.35 as of June 10, 2009.**

26 DETERMINATION OF ISSUES

27 1. Based on the foregoing findings of fact, Respondent Robert A. Steiner has subjected
28 his Certified Public Accountant Certificate No. CPA 29988 to discipline.

2. A copy of Accusation No. AC-2009-9 is attached. Service of the Accusation and related documents was proper and in accordance with the law.

3. The agency has jurisdiction to adjudicate this case by default.

4. The California Board of Accountancy is authorized to revoke Respondent's Certified Public Accountant Certificate based upon the following violations alleged in the Accusation:

a. Business and Professions Code section 5100(g) [unprofessional conduct], in conjunction with Board Rules 52(a) and (b) [Response to Board Inquiry], and 95.4 [Non-compliance with Citation].

ORDER

IT IS SO ORDERED that Certified Public Accountant Certificate No. CPA 29988, heretofore issued to Respondent Robert A. Steiner, is revoked.

Pursuant to Government Code section 11520, subdivision (c), Respondent may serve a written motion requesting that the Decision be vacated and stating the grounds relied on within seven (7) days after service of the Decision on Respondent. The agency in its discretion may vacate the Decision and grant a hearing on a showing of good cause, as defined in the statute.

This Decision shall become effective on 08-30-2009

It is so ORDERED 07-31-2009

FOR THE CALIFORNIA BOARD OF ACCOUNTANCY
DEPARTMENT OF CONSUMER AFFAIRS

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Exhibit A
Accusation No.AC-2009-9

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10 **BEFORE THE**
CALIFORNIA BOARD OF ACCOUNTANCY
DEPARTMENT OF CONSUMER AFFAIRS
11 **STATE OF CALIFORNIA**

12 In the Matter of the Accusation Against:

Case No. AC-2009-9

13 ROBERT A. STEINER
P.O. Box 5368
14 Hercules, CA 94547-5368

A C C U S A T I O N

15 Certified Public Accountant No. CPA 29988

16 Respondent.
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18 Complainant alleges:

19 **PARTIES AND JURISDICTION**

20 1. Patti Bowers (Complainant) brings this Accusation under the authority of
21 Section 5100 of the Business and Professions Code,¹ solely in her official capacity as the
22 Executive Officer of the California Board of Accountancy, Department of Consumer Affairs.

23 2. On or about May 30, 1980, the California Board of Accountancy issued
24 Certified Public Accountant Number CPA 29988 to Robert A. Steiner (Respondent). The
25 Certificate expired and was not valid during the period April 1, 1990, through May 2, 1990,
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28 1. All statutory references are to the Business and Professions Code unless otherwise indicated.

1 because Respondent did not pay the renewal fee and did not submit the required declaration of
2 compliance with continuing education requirements. The Certificate was renewed on
3 May 3, 1990, through March 31, 1992. The Certificate expired and was not valid during the
4 period April 1, 1992, through April 24, 1992, for the same reasons stated above. The Certificate
5 was renewed on April 25, 1992 through March 31, 1994. The Certificate expired and was not
6 valid during the period April 1, 1994, through April 22, 1994, for the same reasons stated above.
7 The Certificate was renewed on April 23, 1994 through March 31, 1996. The Certificate expired
8 and was not valid during the period April 1, 1996, through April 25, 1996, for the same reasons
9 stated above. The Certificate was renewed on April 26, 1996 through March 31, 1998. The
10 Certificate expired and was not valid during the period April 1, 1998, through April 29, 1998, for
11 the same reasons stated above. The Certificate was renewed on April 30, 1998 through
12 March 31, 2000. The Certificate was renewed on April 1, 2000 through March 31, 2002. The
13 Certificate was renewed on April 1, 2002 through March 31, 2004. The Certificate was renewed
14 on April 1, 2004 through March 31, 2006. The Certificate was renewed on April 1, 2006 through
15 March 31, 2008; however, documentation to support completion of the continued professional
16 education courses required for active renewal has not been submitted. The Certificate expired on
17 April 1, 2008, and is currently in "delinquent" status.

18 3. Section 5100 of the Business and Professions Code provides, in relevant
19 part, that, after notice and hearing the board may revoke, suspend or refuse to renew any permit
20 or certificate granted, or may censure the holder of that permit or certificate, for unprofessional
21 conduct which includes, but is not limited to, one or any combination of the causes specified
22 therein, including:

23 5100 (g) Willful violation of this chapter or any rule or regulation
24 promulgated by the board under the authority granted under this
25 chapter.

26 4. Board Rule 52 (a) (Title 16, Cal Code of Regs., § 52(a)) provides that a
27 "licensee shall respond to any inquiry by the Board or its appointed representatives within 30
28 days. The response shall include making available all files, working papers and other documents

1 requested.

2 5. Board Rule 52 (b) (Title 16, Cal Code of Regs., § 52(b)) provides that a
3 licensee shall respond to any subpoena issued by the Board or its executive officer or the
4 assistant executive officer within 30 days and in accordance with the provisions of the
5 Accountancy Act and other applicable laws or regulations.

6 6. Board Rule 95.4 (Title 16, Cal Code of Regs., § 95.4) provides that the
7 failure of a licensee to comply with a citation containing an assessment of administrative fine, an
8 order of correction or abatement of both, after the citation is final and has been served in
9 accordance with the provisions of Government Code section 11505(c) shall constitute a ground
10 for revocation or suspension of the license or permit.

11 **Cost Recovery**

12 7. Code Section 5107(a) provides in pertinent part that the Executive Officer
13 of the Board may request the administrative law judge, as part of the proposed decision in a
14 disciplinary proceeding, to direct any holder of a permit or certificate found to have committed a
15 violation or violations of the Accountancy Act to pay to the Board all reasonable costs of
16 investigation and prosecution of the case, including, but not limited to, attorneys' fees incurred
17 prior to the commencement of the hearing. A certified copy of the actual costs, or a good faith
18 estimate of costs signed by the Executive Officer, constitutes prima facie evidence of reasonable
19 costs of investigation and prosecution of the case.

20 **Public Protection**

21 8. Code Section 5000.1 provides as follows: "Protection of the public shall
22 be the highest priority for the California Board of Accountancy in exercising its licensing,
23 regulatory, and disciplinary functions. Whenever the protection of the public is inconsistent with
24 other interests sought to be promoted, the protection of the public shall be paramount."

25 **FOR CAUSES FOR DISCIPLINE**

26 9. Respondent is subject to disciplinary action for multiple acts of
27 unprofessional conduct under Business and Professions Code section 5100 (g), in conjunction
28 with Board Rules 52 (a), (b) and 95.4. The circumstances follow.

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1 13. On August 8, 2008, the Investigative CPA advised respondent in writing
2 that August 29, 2008, was the final date for submitting the requested documentation. A certified
3 mail receipt indicated that the letter was successfully received. To date, respondent has failed to
4 provide the requested documentation.

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6 **FIRST CAUSE FOR DISCIPLINE**
7 **Response to Board Inquiry**
8 **Bus. & Prof. § 5100(g)**
9 **Board Rule 52**

10 14. Complainant realleges paragraph 9, 12 and 13 above, and incorporates
11 them herein by reference as if fully set forth at this point.

12 15. Incorporating this matter by reference, cause for discipline of respondent's
13 license is established under Board Rule 52(a) and 52(b) in conjunction with Code section
14 5100(g), for willful violation of Board regulations in that respondent failed to respond to a
15 subpoena and multiple letters from the Board requesting information.

16 **SECOND CAUSE FOR DISCIPLINE**
17 **Non-compliance with Citation**
18 **Bus. & Prof. § 5100(g)**
19 **Board Rule 95.4**

20 16. Complainant realleges paragraphs 9 through 11 above, and incorporates
21 them herein by reference as if fully set forth at this point.

22 17. Incorporating these matters by reference, cause for discipline of
23 Respondent's license is established under Board Rule 95.4, in conjunction with Code section
24 5100(g) for willful violation of Board regulations in that he failed to comply with a citation order
25 requiring completion of continuing education by March 31, 2008.

26 **OTHER MATTERS**

27 18. Pursuant to Code section 5107, it is requested that the administrative law
28 judge, as part of the proposed decision in this proceeding, direct Respondent to pay to the Board
all reasonable costs of investigation and prosecution in this case, including, but not limited to,
attorneys' fees.

PRAYER

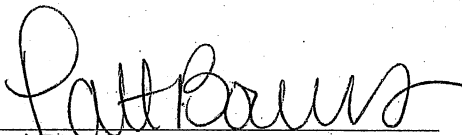
WHEREFORE, Complainant requests that a hearing be held on the matters herein alleged, and that following the hearing, the California Board of Accountancy issue a decision:

1. Revoking, suspending, or otherwise imposing discipline upon Certified Public Accountant Certificate Number CPA 29988, issued to Robert A. Steiner.

2. Ordering Robert A. Steiner to pay the California Board of Accountancy the reasonable costs of the investigation and enforcement of this case, pursuant to Business and Professions Code section 5107;

3. Taking such other and further action as deemed necessary and proper.

DATED: April 2, 2009


Patti Bowers
Executive Officer
California Board of Accountancy
Department of Consumer Affairs
State of California
Complainant

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